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COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated next to my name, that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: IMAGE CODING APPARATUS, IMAGE DECODING APPARATUS, RECORDING MEDIUM AND IMAGE RECORDING APPARATUS

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ill in Appropriate	the specification of which is attached hereto. If not attached hereto,							
nformation -	the specification was filed on							
or Use Without pecification	United States Application Number (if applicable)							
Attached:	the specification	the specification was filed on April 25, 2003 as F International Application Number PCT/JP03/05380 ; and v						
	International Application Number PCT/JP03/05380				; and was			
	amended on October 10, 2003 and April 26, 2004							
	I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal							
	Regulations, §1.56.	America before my or	our invent					
	thereof, or patented of year prior to this applicate date of this applicate representative or assipatent or inventor's capplication by me or I hereby claim for inventor's certificate	or described in discribing the control on, that the in in in any control on the control of the c	n any printed publication in the same was not in public vention has not been patent untry foreign to the Unite In twelve months (six month is invention has been filed sentatives or assigns, except benefits under Title 35, United hal	any country before my or our is use or on sale in the United Stated or made the subject of an invested States of America on an apples for designs) prior to this applis in any country foreign to the Unas follows. Ited States Code, §119(a)-(d) of arow any foreign application for page 2.	nvention thereof or nees of America more is dentor's certificate issublication filed by me cation, and that no a lited States of America	nore than one your than one you before or my lepplication a prior to t		
	a filing date before the Prior Foreign Appl	••	ation on which priority is cl	aimed:	Priority C	laimed		
nsert Priority	2002-124126	0 11 ()		4/25/2002		,		
nformation: if appropriate)	(Number)	(Count	v)	(Month/Day/Year Filed)	∠ Yes	□ No		
	2002-279673	JAPAN	<i>)</i>	9/25/2002				
					⊘ Yes	□ No		
	(Number)	(Countr	y)	(Month/Day/Year Filed)	ies	NO		
	2002-332455	JAPAN		11/15/2002 (Marth /Day (Year Filed)	₽ Van	□ No		
	(Number)	(Countr	у)	(Month/Day/Year Filed)	Yes	No		
	(Number)	(Countr	y)	(Month/Day/Year Filed)	□ Yes	□ No		
	I hereby claim the ber	nefit under Titl	le 35, United States Code, §1	19(e) of any United States provisi	onal applications(s) li	sted below		
nsert Provisional	(Application Number							
application(s): if any)	(Application Number	,		(Filing Date)				
	(Application Number)		(Filing Date)	(Filing Date)			
	All Foreign Applications, if any, for any Patent or Inventor's Certificate Filed More than 12 Months (6 Months for Designs) Prior the Filing Date of This Application:							
	Country		Application Number	Date of Filing (I	Month/Day/Year)			
nsert Requested nformation: f appropriate)								
	I hereby claim the benefit under Title 35, United States Code, §120 of any United States and/or PCT application(s) listed be insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States and application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to information which is material to the patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became between the filing date of the prior application and the national or PCT international filing date of this application.							
sert Prior U.S.								
pplication(s): fany)	(Application Number)	(Filing Date)	(Status - patente	ed, pending, abandon	ed)		
age 1 of 3 Rev. 12/19/01)	(Application Number)	(Filing Date)	(Status - patente	ed, pending, abandon	ed)		

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I hereby appoint the practitioners at **CUSTOMER NO. 2292** as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the United States Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written notice to the contrary:

Send Correspondence to:

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PLEASE NOTE: YOU MUST COMPLETE THE FOLLOWING:

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of First or Sole Inventor: perst Name of	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*			
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Page 2 of _ 3 (Rev. 12/19/01)

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*DATE OF SIGNATURE